THE EFFECT OF AUDIT FEE, AUDIT OPINION, AND KAP SIZE ON AUDIT DELAY

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Abstract

Financial statements are the company's primary means of communication with stakeholders. External audits ensure the fairness of financial statements in accordance with accounting standards. However, delays in submitting financial statements (audit delay) are still a phenomenon in Indonesia, especially in the financial sector. This study aims to determine the effect of audit fees, audit opinions, and KAP size on audit delays in financial sector companies listed on the Indonesia Stock Exchange in 2019 - 2023. The data used in this study are secondary data obtained from financial statements and annual reports of financial sector companies listed on the Indonesia Stock Exchange in 2019 - 2023. The sampling technique in this study is the purposive sampling method according to predetermined criteria with a population of 104 companies during 2019 - 2023, and obtaining a final sample of 193. The analysis method used is multiple linear regression to test the relationship between independent variables, namely audit fees, audit opinions, and KAP size, to the dependent variable, namely audit delay, using the Statistical program for Social Science (SPSS) version 24. The results of the study indicate that audit fees have a significant negative effect on audit delay. High audit fees allow auditors to provide sufficient resources to complete the audit process on time. Audit opinions also have a negative effect on audit delay. Companies that receive an unqualified opinion tend to complete audit reports faster than companies that receive other opinions. KAP size has a negative effect on audit delay, where Big Four KAPs complete audits faster than non-Big Four KAPs.

Keywords: Audit Delay, Audit Fee, Audit Opinion, KAP Size

INTRODUCTION

Financial reports are the primary source of information used by companies to communicate with stakeholders, both internal and external. Transparent and accurate financial reports are essential in maintaining the trust of investors, creditors, and regulators (Z. D. Siahay & R. Siahay, 2023). Auditors are tasked with verifying the accuracy and fairness of financial reports, enabling users to trust the company's activities and performance (Wiratama & Ketut, 2015). Therefore, to assess the level of fairness of financial statements, a financial statement audit is necessary. To ensure the fairness of financial statements, an external audit conducted by a Public Accounting Firm (KAP) is a must. However, in Indonesia, delays in submitting financial statements (audit delay) are still a common phenomenon, especially in the financial sector.

The financial sector plays a strategic role in the economy, including banking, insurance, and other financing institutions. Therefore, this sector is highly regulated by financial authorities such as the Financial Services Authority (OJK) to ensure market stability and public trust. Although strict regulations have been implemented, many companies experience delays in financial reporting. The Indonesia Stock Exchange (IDX) noted that several companies still failed to meet the annual financial reporting deadline. Delays in financial reporting (audit delays) can cause negative reactions from report users, have a negative impact on companies and public accounting firms. Audit delays reduce the value of financial report information, affect stock prices, and reduce investor confidence. The audit process carried out by independent auditors takes a long time due to the large number of transactions, audit complexity, and weak internal controls, which prolong the completion of the audit (Amani & Waluyo, 2016).

Several factors that affect audit delay include audit fees, audit opinions, and the size of the audit firm. Audit fees reflect the complexity of the audit and the professionalism of the auditor, which can affect the speed of audit completion. Audit opinions also play a role, where companies that receive opinions other than unqualified tend to experience longer delays. In addition, the size of the audit firm contributes to audit efficiency, where larger audit firms have more adequate resources to complete audits on time.

Based on these problems, this study aims to analyze the effect of audit fees, audit opinions, and KAP size on audit delay in financial sector companies listed on the Indonesia Stock Exchange (IDX) during the period 2019-2023. It is expected that the results of this study can contribute to overcoming audit delay problems and provide recommendations for companies, auditors, and regulators in improving the efficiency of the audit process.

REVIEW OF LITERATURE

According to Dinillah & Djamil (2024), Agency Theory discusses the relationship between investors (principals) and company management (agents). The principal gives a mandate to the agent to act on his behalf, while the agent has the authority in decision-making. To reduce conflicts of interest, a third party or external party is needed as an intermediary between the principal and the agent (Suciana & Setiawan, 2018).

According to Saragih (2018), shareholders as principals focus on return on investment, while agents not only prioritize financial compensation but also consider additional benefits such as work flexibility and comfort of the work environment. In general, agency theory is related to audit delay because in the process of implementing the audit carried out by auditors, information asymmetry problems are often found between shareholders and company managers with auditors. This information asymmetry causes the length of the audit completion process, causing the company to be late in submitting financial reports to the stock exchange (Saragih, 2018)

Audit delay is the time difference between the end of the fiscal year and the date of signing the financial statements, which reflects the length of the audit process.(Sutani & Khairani, 2018). Audit delays can affect the timeliness of financial report publication and create uncertainty for external parties. Wariyanti & Suryono (2017) classify audit delay into three types: preliminary lag (the time difference until the initial report is received by the capital market), auditor's signature lag (until the auditor's report date), and total lag (until the financial report is published). According to OJK Regulation Number 29/POJK.04/2016, companies listed on the IDX are required to report annual financial reports a maximum of four months after the end of the fiscal year. The timeliness of financial report publication is

very important for the capital market because it affects the value of information and the company's stock price.

Audit fee is compensation paid by the company to the auditor for audit services performed (Lestari & Latrini, 2018). The amount of the fee is determined by agreement, considering the duration of the audit, the number of staff, and the level of audit risk. High risk can increase audit costs because it requires additional procedures. Big Four KAPs tend to set higher fees than non-Big Four KAPs because of better audit quality and large investments in auditor resources. Audit fees also affect audit quality, where large companies usually pay higher fees. Therefore, the determination of audit fees must be agreed fairly to maintain the credibility of the profession and avoid detrimental rate competition.

Audit opinion is the result of an independent auditor's evaluation of a company's financial statements (Yanthi et al., 2020). This opinion reflects the fairness of the financial statements based on applicable accounting standards. Auditors must follow the Auditing Standards (SA) set by the Indonesian Institute of Certified Public Accountants (IAPI). The right audit opinion is very important because it affects the trust of users of financial statements. A qualified opinion can prolong the audit process, while an unqualified opinion shows better compliance and transparency.

Public Accounting Firm (KAP) is an organization that has been approved to provide audit services, as regulated in the Regulation of the Minister of Finance No. 17/PMK.01/2008. The size of the KAP is determined based on the number of branches and audit staff.

Accounting firms affiliated with the Big Four tend to have quality auditors and are able to complete audits more efficiently. The Big Four include: PWC Partnering with the accounting firm Dr. Hadi Susanto & Partners, Haryanto Sahari & Partners, KPMG Partnering with the accounting firm Siddharta & Widjaja, Ernst & Young (EY) Partnering with the accounting firm Prasetio, Sarwoko & Sandjaja, and Deloitte – Partnering with the accounting firm Drs. Hans Tuanakata & Mustofa, and Osman Ramli Satrio & Partners.

RESEARCH METHOD

In this study, the data used is quantitative. The data source used is secondary data. The secondary data used in this study are the financial statements of financial sector companies for the period 2019 - 2023, which have been audited by independent auditors. In this study, the population used is financial sector companies listed on the Indonesia Stock Exchange (IDX) during the period 2019-2023. The technique used in selecting samples in this study is by using the purposive sampling method with the following criteria:

Table 1.
Research Sample Selection Criteria

Information	Amount
Financial sector companies listed consecutively on the Indonesia Stock Exchange (IDX) in 2019-2023	104
Number of samples of annual financial reports and annual reports in 2019-2023	520
Number of reporting financial statements and annual reports respectively in 2019 - 203	270
Companies that do not provide the data needed to measure research variables	76
Outlier Data	1
Number of research samples	193

Classical Assumptions

Normality Test

The normality test aims to determine whether the residuals in the regression follow a normal distribution, which is the assumption in the t-test and F-test. If this assumption is not met, the results of the statistical test can be invalid, especially in small samples. There are two methods for testing normality: graphical analysis and statistical tests. Using histograms and graphs, normality can be seen if the data is spread around the diagonal line or shows a normal distribution pattern. If the data is spread around the diagonal line, or the histogram shows a normal distribution. If the data is far from the diagonal line or the histogram does not show a normal distribution. Statistical test (Kolmogorov-Smirnov) To confirm normality, a statistical test is used by checking the kurtosis and skewness values. Significance <0.05, H0 is rejected, the data distribution is not normal. Significance > 0.05: H0 is accepted, the data distribution is normal.

Multicollinearity Test

According to Ghazali (2021), the multicollinearity test aims to check for correlation between independent variables in the regression model. To detect multicollinearity, tolerance values and variance inflation factor (VIF) can be used as indicators. If the tolerance value is greater than or equal to 0.10 and the VIF value is less than or equal to 10, then it can be concluded that there is no multicollinearity between the variables in the study.

Autocorrelation Test

In this study, the autocorrelation test uses the Durbin Watson test (DW-Test), where in decision making, we look at the number of samples studied, which are then seen from the provision numbers in the Durbin Watson table. The Durbin Watson (DW) value must be calculated first, then compared with the upper limit value (dU) and the lower limit value (dL) for various values of n (number of samples) and k (number of independent variables) in the Durbin Watson table.

Heteroscedasticity Test

To detect heteroscedasticity, this study uses the White test, which in principle is to regress the squared residual (U^2T) with the independent variable, the independent variable that is squared, and the multiplication (interaction) between the independent variables. If the regression results of the White test are significant, then the initial regression that was tested experienced heteroscedasticity. In its implementation. The presence of heteroscedasticity in the analysis model results in the OLS variance and coefficient no longer being minimum and the OLS estimators becoming inefficient, even though the OLS estimators remain unbiased and consistent.

F Test

If the F value is greater than 4, then the null hypothesis (H0) can be rejected at a 5% confidence level. This means that the alternative hypothesis is accepted, indicating that all independent variables simultaneously and significantly affect the dependent variable.

T-Test

To determine whether there is an influence of each independent variable on the dependent variable, this can be seen from the significance level of 5% (Ghozali, 2021). If the significance value is less than 0.05, then the independent variable is considered to have an

individual influence on the dependent variable. Conversely, if the significance value is greater than 0.05, then the independent variable does not have an individual influence on the dependent variable.

Coefficient of Determination (R^2)

The coefficient of determination (R^2) measures how well a model can explain the variation in the dependent variable. The R^2 value ranges from 0 to 1. If the R^2 value is low, it means that the ability of the independent variables to explain the variation in the dependent variable is very limited. Conversely, if the R^2 value is close to 1, it indicates that the independent variables provide almost all the information needed to predict the variation in the dependent variable (Ghozali, 2021).

RESULTS AND DISCUSSION

Table 2
Descriptive Statistics

Descriptive Statistics					
	N	**Minimum**	**Maximum**	**Mean**	**Std. Deviation**
Audit delay	193	15	428	75.74	32,196
Audit fees	193	18	27	20.87	1,804
Audit Opinion	193	0	1	,95	,222
KAP Size	193	0	1	,38	,487
Valid N (listwise)	193				

Based on the results of the descriptive statistical analysis above, it is known that the sample used in this study has obtained 193 data points from each variable.

The classical assumption test was conducted to determine and test the regression model used. For all data, four classical assumption tests (normality test, multicollinearity test, autocorrelation test, and heteroscedasticity test) were used. The results of the classical assumption test and their explanations are as follows:

Table 3.
Classical Assumption Test

Model	**Collinearity Statistics**	
	Tolerance	**VIF**
Audit fees	0.862	1,160
Audit Opinion	0.722	1,023

KAP Size	0.856	1,168
Asymp.Sig.(2-tailed) 0.200	**Durbin-Watson**	**2,084**
White Test	**R Square**	**0.097**

Normality Test

Graphical Analysis

Graphical analysis is done by looking at the histogram graph and the normal P-Plot graph. In principle, normality can be detected by looking at the distribution of data on the diagonal axis of the graph or by looking at the histogram of the residuals. Here are the histogram graph and the normal P-Plot graph:

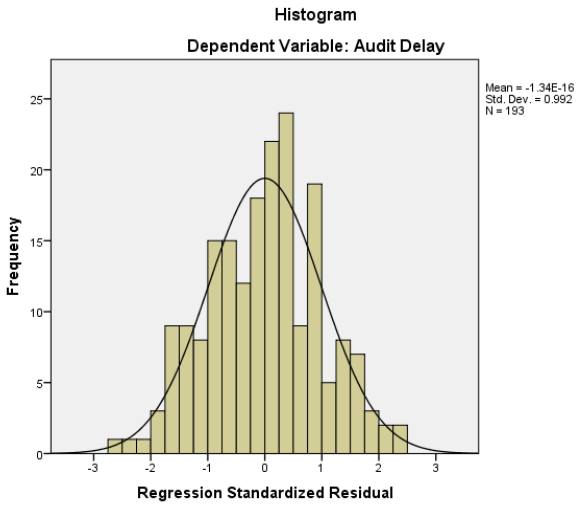

Figure 1.
Histogram Graph

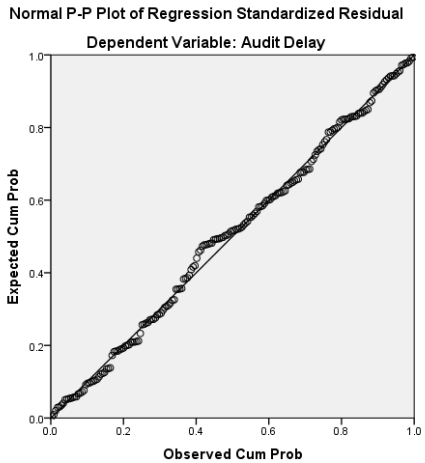

Figure 1.
Normal P-Plot Graph

Based on the results of the normality test above, it can be concluded that the histogram graph shows a normal pattern, because the histogram graph shows that the line is at the midpoint, not on the left or right. While for the Normal P-Plot graph, it has shown that the data is spread around the diagonal line and follows the direction of the diagonal line, which means that the regression model meets the assumption of normality. This shows that the data that is the sample of this study has a normal distribution.

Statistical Test

Based on the results of the statistical test in Table 1.3 above, it shows that the significance value is 0.200. This means it is greater than 0.05. So it can be concluded that the data in this research sample has been normally distributed and supports the results of the normality test using the previous graphic analysis.

Multicollinearity Test

A regression model can be said to have no symptoms of multicollinearity if the tolerance value is > 0.10 and the VIF value is < 10. Based on the results of the multicollinearity test in Table 1.3 above, it shows that all independent variables have a tolerance value > 0.10 and a VIF value < 10. So, it can be concluded that there is no multicollinearity between the independent variables in the regression model.

Autocorrelation Test

Based on the results of the autocorrelation test in Table 1.3 above, it shows that the Durbin Watson (DW) value is 2.084. In this study, the number of samples (n) = 193 and the number of independent variables (k) = 3. So it is known in the Durbin Watson table that the dU value is 1.7960, the dL value is 1.7329, and the value of 4-dU = 4 - 1.7960 = 2.204. So the result is 1.7960 <2.084 <2.204. So, it can be concluded that there is no autocorrelation in the regression model.

Heteroscedasticity Test

Based on the White test table, the calculated chi-square value is 18.721. This value is obtained from the multiplication of the number of samples (N) of 193 with an R Square value of 0.097. While the chi-square table value is based on the chi-square table where the

researcher uses a degree of freedom (df) of 193 from the number of objects studied minus 1, with a value of 223.328. Therefore, the calculated chi-square value < chi-square table (18.721 < 223.328), then it can be concluded that the data does not show symptoms of heteroscedasticity.

Multiple Linear Regression Testing

In this study, the analysis method used is multiple linear regression. This analysis method aims to see the influence of independent variables (audit fees, audit opinions, and KAP size) on the dependent variable (audit delay), and to test the direction between variables. Based on the results of the multiple linear regression analysis, the following results are obtained:

Table 3.
Multiple Linear Regression Test

		Coefficients			
Hypothesis	**Analysis**	**Unstandardized Coefficients**	**t**	**Sig.**	**Decision**
		B			
	(Constant)	260,477	10,789	0,000	
H1	Audit fees	-7,000	-6,236	0,000	Influential
H2	Audit Opinion	-38,078	-4,077	0,000	Influential
H3	KAP Size	-8,579	-2,003	0.047	Influential
R Square		**0.339**	**Adjust R Square**		**0.327**
F		**28,250**	**Sig.**		**0,000**

Hypothesis Testing

Simultaneous Significance Test (F Statistic Test)

Based on the results of the F test in Table 4.3, it shows that the F value is 28.250 with a significance value of 0.000. This means that the significance value of 0.000 is smaller than 0.05. So, it can be concluded that the independent variables, namely audit fees, audit opinions, and KAP size, simultaneously have a significant effect on audit delay.

Significance Test of Individual Parameters (t-statistic test)

Based on Table 1.4, the following explanation is obtained for each independent variable:

1) Audit fees

Based on the results of the t-test, the t value is -6.236 with a significant value of 0.000. The significance value for audit fees of 0.000 is smaller than 0.05. In addition, the coefficient value B of -7.000 indicates a negative direction. So it can be concluded that H1 is accepted and audit fees have a significant negative effect on audit delay.

2) Audit Opinion

Based on the results of the t-test, the t-value is -4.077 with a significant value of 0.000. The significance value for the audit opinion of 0.000 is smaller than 0.05. In addition, the coefficient value B of -38.078 indicates a negative direction. So it can be concluded that H2 is accepted and the audit opinion has a significant negative effect on audit delay.

3) KAP Size

Based on the results of the t-test, the t value is -2.003 with a significant value of 0.047. The significance value of 0.000 is smaller than 0.05. In addition, the coefficient value B of -8.579 indicates a negative direction. So, it can be concluded that H3 is accepted and the size of the KAP has a significant negative effect on audit delay.

Coefficient of Determination (R^2)

Based on the results of the determination coefficient test in Table 4.5, the determination coefficient value (Adjusted R Square) is 0.327 or 32.7%. This means that 32.7% of the dependent variable of audit delay can be explained by the independent variables (audit fee, audit opinion, and KAP size) in this study. While the rest, which is 67.3%, is influenced by other variables that are not in this study.

The Influence of Audit Fees on Audit Delay

The results of the hypothesis test in this study stated that audit fees affect audit delay. The results of the analysis showed that the audit fee variable obtained a significance value of 0.000, which is smaller than 0.05. So, it can be said that H1 is accepted or audit fees have an effect on audit delay.

Audit fees are a fee paid by the client to the auditor for the services provided. The amount of the audit fee often reflects the auditor's professional level, the complexity of the audit, and the risks associated with the audit. Auditors who receive higher fees tend to be

more motivated to complete their work on time, given the high level of professional responsibility attached to the fee.

This result is in line with research from Syofiana et al. (2018) and Purba et al.,(2022) which shows that audit fees have a negative effect on audit delay, which shows that audit fees affect audit delay. However, the results of this study are not in line with research from Effendi (2020) and Hadi & Gharniscia (2023), which shows that audit fees have a positive effect on audit delay.

The Influence of Audit Opinion on Audit Delay

The results of the hypothesis test in this study stated that the audit opinion has an effect on audit delay. The results of the analysis showed that the audit opinion variable obtained a significance value of 0.000, which is smaller than 0.05. So, it can be said that H2 is accepted or an audit opinion has an effect on audit delay.

An unqualified opinion reflects that the client's financial statements have been prepared in accordance with generally accepted accounting principles and do not require major modifications to the financial statements. This makes it easier for the auditor to complete the audit. In contrast, a qualified opinion or other opinions often involve a negotiation process between the auditor and the company's management, which extends the audit completion time.

This research is in line with research conducted by Patinaja & Siahainenia (2020) and Annisa (2018)shows results where audit opinion has a negative influence on audit delay. However, the results of this study are not in line with the research Guntara et al., (2018) and Septi & Nur (2018), which shows that audit opinion does not affect audit delay.

The Effect of KAP Size on Audit Delay

The results of the hypothesis test in this study stated that the size of the KAP has an effect on audit delay. The results of the analysis showed that the variable size of the KAP obtained a significance value of 0.047, which is smaller than 0.05. So, it can be said that H3 is accepted, or the size of the KAP has an effect on audit delay.

Big Four KAPs have advantages in terms of the number of qualified workers, access to the latest audit technology, and extensive experience in handling various types of clients. These advantages allow them to complete audits more efficiently. In addition, the big four

KAPs often have more structured systems and procedures, so they can reduce the risk of delays in completing audits.

This research is in line with the research results from Clarisa & Pangerapan (2019), which shows that the size of the KAP has a negative influence on audit delay. However, this is not in line with research conducted by Sayidah (2019) and Nurfauziah (2019) shows that the size of the KAP does not affect audit delay.

CONCLUSION

This study aims to examine the effect of audit fees, audit opinions, and KAP size on audit delay in financial sector companies listed on the Indonesia Stock Exchange for the 2019-2023 period using purposive sampling and a sample of 193 companies. The results of the study indicate that: Audit fees affect audit delay, where the higher the audit fee, the shorter the audit time. Audit opinions affect audit delay, where companies with unqualified opinions tend to experience shorter audit delays. And KAP size affects audit delay, where companies audited by large KAPs (Big Four) have shorter audit delays. And this independent variable affects 32.7%, while the rest is influenced by other factors.

Research limitations cover a limited period (2019-2023), focus on the financial sector at the IDX, only three variables are analyzed, and the use of secondary data, which may be less valid.

Suggestion for further research, it is necessary to expand the research object to other sectors, add other variables such as ownership structure or internal control quality, and use more complex methods for more comprehensive results.

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